



Budget

2020-21

Portfolio Budget Statements 2020-21
Budget Related Paper No. 1.14B

Budget Initiatives and Explanations of
Appropriations Specified by Outcome

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ISBN 978-1-76093-120-9



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Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$'000	\$ thousands
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

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**USER GUIDE
TO THE
PORTFOLIO BUDGET STATEMENTS**

USER GUIDE

The purpose of the 2020-21 Portfolio Budget Statements (PB Statements) is to inform the Senate and Members of Parliament of the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in the Appropriation (Parliamentary Departments) Bill (No. 1) 2020-21. In this sense the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

The Commonwealth Performance Framework

The following diagram outlines the key components of the enhanced Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications can be found in the introduction to Section 2: Outcomes and planned performance.

Commonwealth Performance Framework Key components of relevant publications

Portfolio Budget Statements (October) *Portfolio based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective performance information for proposed new budget measures that require a **new program** or **significantly change an existing program**.

Corporate Plan (August) *Entity based*

Primary planning document of a Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

Explains how the entity's **performance** will be **measured** and **assessed**.



Annual Performance Statement (October following year) *Entity based*

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.

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Department of the Senate

Resources and planned performance

Section 1 Departmental overview and resources

The Department of the Senate is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators. The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.

The department's outcome is delivered under a single program, comprising services and activities in the following areas:

- Advice about Senate and committee proceedings
- Secretariat support for the Senate
- Secretariat support for committees
- Administrative advice and support for senators
- Public information and parliamentary education
- Capability, governance and accountability.

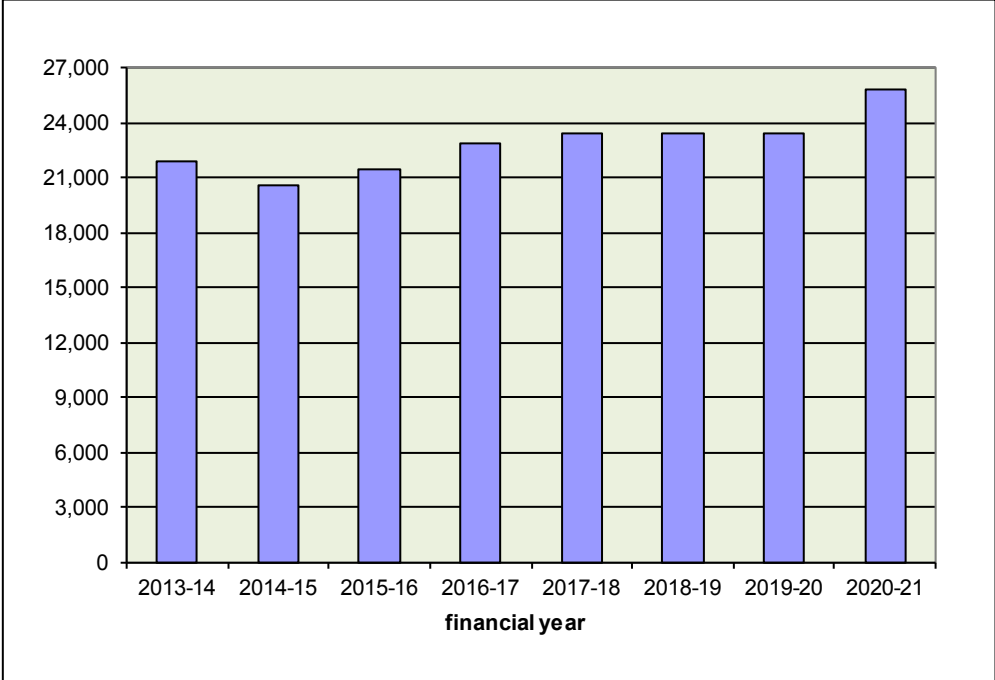
The department is one of the four parliamentary departments supporting the Australian Parliament. It is responsible to the Senate through the President of the Senate. Its administrative head is the Clerk of the Senate.

The total available appropriation for the department specified in Appropriation (Parliamentary Departments) Bill (No. 1) 2020-2021 is \$26.2m, comprising a departmental appropriation of \$25.8m (\$23.5m in 2019-20) and capital funding of \$0.4m (\$0.4m in 2019-20). Figure 1 shows the trend in departmental appropriations in recent years.

The department's appropriation includes one-off departmental supplementation of \$2.2m in 2020-21 to provide secretariat support for an unprecedented number of committees. This will ensure the department can continue to meet the need of the Senate and senators. The funding reflects continuing high levels of demand for the department's services arising from decisions of the Senate, particularly in the areas of committee activity.

The department has third party access to special appropriations to drawdown funds for the payment of senators' salaries and certain allowances, superannuation, and some postage and freight expenses. The resourcing of these special appropriations is detailed in the statements prepared by the Department of Finance.

Figure 1: Trends in departmental appropriation (\$'000)



1.1 RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the department for its operations and to deliver its programs and services.

The table summarises how resources will be applied by outcome.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, while the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Department of the Senate resource statement — Budget estimates for 2020-21 as at Budget October 2020

	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available	12,507	12,507
Departmental appropriation	23,452	25,810
s 74 External Revenue (b)	453	450
Departmental capital budget (c)	401	401
Total departmental annual appropriations	36,813	39,168
Total departmental resourcing	36,813	39,168
Total resourcing for Department of the Senate	36,813	39,168
Average staffing level (number)		
	157	172
Third party payments from and on behalf of other entities		
	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance		
<i>Parliamentary Business Resources Act 2017</i> s 59	21,312	21,608
<i>Parliamentary Superannuation Act 2004</i> s 18	2,550	2,550
<i>Australian Constitution</i> s 66	1,417	1,553
	25,279	25,711

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation (Parliamentary Departments) Bill (No. 1).

(b) Estimated external revenue receipts under section 74 of the PGPA Act.

(c) Departmental capital budgets (DCB) are not separately identified in Appropriation (Parliamentary Departments) Bill (No.1). Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.2 BUDGET MEASURES

Budget measures in Part 1 relating to the department are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020**

	2020-21	2021-22	2022-23	2023-24
Program	\$'000	\$'000	\$'000	\$'000
Payment measures				
Parliamentary Departments				
– additional funding	1			
Departmental payment	2,241	-	-	-
Total	2,241	-	-	-
Total payment measures				
Departmental	2,241	-	-	-
Total	2,241	-	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Section 2: Outcomes and planned performance

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. The performance criteria described in these Portfolio Budget Statements should be read with broader information provided in the department's corporate plan and annual performance statement – included in Annual Reports – to provide the department's complete performance story.

The most recent corporate plan for the department can be found [here](#).

The most recent annual performance statement can be found in the department's annual report which is available [here](#).

2.1 BUDGETED EXPENSES AND PERFORMANCE

Performance criteria

Table 2.1 below details the performance criteria for that program and summarises how the program is delivered.

Table 2.1: Performance criteria for Outcome 1

Purpose
<p>The department is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators.</p> <p>The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.</p>

Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.		
Program 1 - Advice and support - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.		
Delivery	<p>The department's outcome is delivered under a single program, comprising services and activities in the following areas:</p> <ul style="list-style-type: none"> • Advice about Senate and committee proceedings • Secretariat support for the Senate • Secretariat support for committees • Administrative advice and support for senators • Public information and parliamentary education • Capability, governance and accountability. 	
Performance information		
Year	Performance criteria	Targets
2019-20	<p>Senators (and others) have the advice and support they require to participate in meetings of the Senate and its committees.</p> <p>The department's activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Senators are satisfied with the administrative advice and support they receive from the department.</p> <p>Public information about the work and role of the Senate and its committees and parliamentary education programs are current and accessible to all.</p>	<p>Secretariat support is provided for all meetings.</p> <p>Advice and support are consistently sound and timely.</p> <p>All identified accountability obligations to the Senate are met.</p> <p>Relevant public information is made available as soon as possible following activity and planned education programs are provided.</p> <p><i>All targets were met.</i></p>
2020-21 and beyond	As for 2019-20	As for 2019-20

Budgeted expenses

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, through its single program.

Table 2.2: Budgeted expenses for Outcome 1

Outcome 1: Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.					
	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
Outcome 1: Department of the Senate					
Departmental expenses					
Departmental appropriation	23,452	25,810	23,519	23,539	23,631
s 74 external revenue (a)	453	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	2,363	2,380	2,426	2,474	2,522
Departmental total	26,268	28,640	26,395	26,463	26,603
Total expenses for Outcome 1	26,268	28,640	26,395	26,463	26,603

	2019-20	2020-21
Average staffing level (number)	157	172

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, audit fees and resources received free of charge where recognition of an expense is required.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Section 3: Budgeted financial statements

This section presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Explanatory notes and analysis of budgeted financial statements

Recent parliaments have seen a significant increase in the department's workload, particularly of Senate committees. Senate select and joint select committees stand outside of the Senate's standing committee system. The establishment and workload of select committees is determined by the Senate and, when small in number, the support is absorbed by the existing standing committee secretariats.

The department's funding was rebased in the 2017-18 Budget, with reference to the elevated levels of committee and legislative activity experienced in the 44th Parliament and the early part of the 45th Parliament. That activity included a moderate number of select committees. The establishment of select committees in the current Parliament far exceeds the levels on which the department's funding was based. The increased level of activity, without affecting the level of support available to legislation and references committees, is not sustainable.

The department welcomes the supplementation of \$2.2m for 2020-21 to support the unprecedented levels of ongoing select committee activity during the financial year. If the number and duration of committees established by the Senate continues at this level, the department will seek additional resources over the forward estimates to ensure the requirements of the Senate and senators can continue to be met.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
EXPENSES					
Employee benefits	21,613	23,437	21,319	21,530	21,746
Suppliers	4,564	5,006	4,876	4,743	4,672
Depreciation and amortisation	156	197	200	190	185
Losses from asset sales	69	-	-	-	-
Total expenses	26,402	28,640	26,395	26,463	26,603
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	453	450	450	450	450
Total own-source revenue	453	450	450	450	450
Gains					
Resources received free of charge	2,217	2,204	2,247	2,292	2,337
Total gains	2,217	2,204	2,247	2,292	2,337
Total own-source income	2,670	2,654	2,697	2,742	2,787
Net cost of services	(23,732)	(25,986)	(23,698)	(23,721)	(23,816)
Revenue from Government	23,452	25,810	23,519	23,539	23,631
Deficit attributable to the Australian Government	(280)	(176)	(179)	(182)	(185)
Total comprehensive loss	(280)	(176)	(179)	(182)	(185)
Total comprehensive loss attributable to the Australian Government	(280)	(176)	(179)	(182)	(185)

Note: Impact of net cash appropriation arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(134)	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations	146	176	179	182	185
less: depreciation/amortisation expenses for ROU assets (a)	11	21	21	8	-
add: principal repayments on leased assets (a)	11	21	21	8	-
Total comprehensive loss - as per the statement of comprehensive income	(280)	(176)	(179)	(182)	(185)

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	153	153	153	153	153
Trade and other receivables	12,478	12,478	12,478	12,478	12,478
Total financial assets	12,631	12,631	12,631	12,631	12,631
Non-financial assets					
Property, plant and equipment	2,054	2,213	2,490	2,747	2,994
Right of use	50	33	6	-	-
Intangibles	847	197	147	107	77
Inventories	130	130	130	130	130
Other non-financial assets	239	239	239	235	235
Total non-financial assets	3,320	2,812	3,012	3,219	3,436
Total assets	15,951	15,443	15,643	15,850	16,067
LIABILITIES					
Payables					
Suppliers	94	94	94	94	94
Other payables	467	467	467	467	467
Total payables	561	561	561	561	561
Interest bearing liabilities					
Leases	54	33	12	-	-
Total interest bearing liabilities	54	33	12	-	-
Provisions					
Employee provisions	7,737	7,737	7,737	7,737	7,737
Total provisions	7,737	7,737	7,737	7,737	7,737
Total liabilities	8,352	8,331	8,310	8,298	8,298
Net assets	7,599	7,112	7,333	7,552	7,769
EQUITY*					
Parent entity interest					
Contributed equity	2,915	2,604	3,004	3,405	3,807
Reserves	11,347	11,347	11,347	11,347	11,347
Accumulated deficit	(6,663)	(6,839)	(7,018)	(7,200)	(7,385)
Total parent entity interest	7,599	7,112	7,333	7,552	7,769
Total equity	7,599	7,112	7,333	7,552	7,769

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(6,663)	11,347	2,915	7,599
Adjusted opening balance	(6,663)	11,347	2,915	7,599
Comprehensive income				
Deficit for the period	(176)	-	-	(176)
Total comprehensive income	(176)	-	-	(176)
of which:				
Attributable to the Australian Government	(176)	-	-	(176)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	401	401
Other - non-reciprocal asset transfer	-	-	(712)	(712)
Sub-total transactions with owners	-	-	(311)	(311)
Estimated closing balance as at 30 June 2021	(6,839)	11,347	2,604	7,112
Less: non-controlling interests*				-
Closing balance attributable to the Australian Government	(6,839)	11,347	2,604	7,112

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	23,177	25,810	23,519	23,539	23,631
Sale of goods and rendering of services	537	450	450	450	450
Net GST received	156	200	263	245	233
Total cash received	23,870	26,460	24,232	24,234	24,314
Cash used					
Employees	20,579	23,437	21,319	21,530	21,746
Suppliers	3,353	3,002	2,892	2,696	2,568
Total cash used	23,932	26,439	24,211	24,226	24,314
Net cash from operating activities	(62)	21	21	8	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	965	401	400	401	402
Total cash used	965	401	400	401	402
Net cash used by investing activities	(965)	(401)	(400)	(401)	(402)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	967	401	400	401	402
Total cash received	967	401	400	401	402
Cash used					
Principal payments on lease liability	11	21	21	8	-
Total cash used	11	21	21	8	-
Net cash from financing activities	956	380	379	393	402
Net increase/(decrease) in cash held	(71)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	224	153	153	153	153
Cash and cash equivalents at the end of the reporting period	153	153	153	153	153

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	401	401	400	401	402
Total new capital appropriations	401	401	400	401	402
Provided for:					
Purchase of non-financial assets	401	401	400	401	402
Total items	401	401	400	401	402
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	401	401	400	401	402
TOTAL	401	401	400	401	402
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	401	401	400	401	402
Total cash used to acquire assets	401	401	400	401	402

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and prior years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2020-21)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2020			
Gross book value	2,302	551	2,853
Gross book value - ROU assets	64	-	64
Accumulated depreciation/amortisation and impairment	(252)	(416)	(668)
Accumulated depreciation and impairment - ROU assets	(10)	-	(10)
Opening net book balance	2,104	135	2,239
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - capital appropriation (a)	289	112	401
Total additions	289	112	401
Other movements			
Depreciation/amortisation expense	(126)	(50)	(176)
Depreciation on ROU assets	(21)	-	(21)
Total other movements	(147)	(50)	(197)
As at 30 June 2021			
Gross book value	2,591	663	3,254
Gross book value - ROU assets	64	-	64
Accumulated depreciation/amortisation and impairment	(378)	(466)	(844)
Accumulated depreciation and impairment - ROU assets	(31)	-	(31)
Closing net book balance	2,246	197	2,443

Prepared on Australian Accounting Standards basis.

(a) Funding provided through Appropriation (Parliamentary Departments) Bill (No.1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Glossary

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional (Parliamentary Departments) Appropriation Acts.
Annual appropriation	Appropriation Bills are introduced into Parliament and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.

Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Measure	A new policy or savings decision of the Government with financial impacts.
Operating result	Equals revenue less expense.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
PGPA Act	Public Governance, Performance and Accountability Act 2013.
Program	Activity that delivers benefits, services or transfer payment to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special appropriations	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>